



Christopher C. Harding
Commissioner

**MASSACHUSETTS DEPARTMENT OF REVENUE
COLLECTIONS BUREAU - BANKRUPTCY UNIT**

**100 CAMBRIDGE STREET - 7th FLOOR, BOSTON
Mailing Address: PO BOX 9564, BOSTON, MA 02114-9564
Phone: (617) 626-3875 Fax: (617) 626-3796**

**JOHN R DALFERRO
379 MAIN ST
NORWELL, MA 02061**

**Date: 10/31/2019
Chapter 13
Case Number: 19-13581 MSH
SSN: ***-**-9564**

**NOTICE BY COMMISSIONER OF MASSACHUSETTS DEPARTMENT
OF REVENUE OF UNFILED PREPETITION TAX RETURNS AND
REQUEST FOR THE SAME**

PLEASE BE ADVISED that the records of the Massachusetts Department of Revenue (“MDOR”) indicate that you have not filed certain tax returns that you appear to be required to file. The accompanying schedule lists what these presently appear to be. MDOR hereby demands that you file all Massachusetts tax returns that you have been required to file but have not filed, including those listed on the schedule.

PLEASE TAKE NOTE that Section 1308(a) of the Bankruptcy Code requires that no later than the day before the first scheduled meeting of creditors in your Chapter 13 case you must have filed with the appropriate taxing authorities all returns that were required to be filed for all taxable periods ending during the four (4) year period ending on the filing of your petition. While under appropriate circumstances the trustee or the court can extend that deadline, the failure(s) to file any of those returns before the required or extended deadline are grounds under Section 1307(e) of the Bankruptcy Code for dismissal or the conversion to Chapter 7 of your case. Under applicable law, the burden is upon you to demonstrate that you were not legally required to file a return for each tax period, if that is your position. However, if the return is one required by Section 1308(a) and the original or extended deadline has passed without filing the return(s), even if the dispute is not resolved by then, then your case can still be dismissed or converted to Chapter 7 if the court finds that you do not meet your burden.

PLEASE ALSO BE ADVISED THAT unless we receive a tax return for each tax period of each tax type as set forth in the schedule within thirty (30) days of this notice (whether the return is a required one under Section 1308(a) or not), then in accordance with G.L. c. 62C, § 28, MDOR may determine the tax due according to our best information and belief (Any such assessment(s) would be in addition to any exercise or pursuit of such other rights and remedies).

If you have an attorney representing you in this case, you may wish to consult your attorney on these issues. If there are any further questions, your attorney or you may contact the Massachusetts Department of Revenue Bankruptcy Unit at (617) 626-3875 or confer with the MDOR representative at your Section 341 meeting of creditors should one be in attendance.

Account Type	Filing Period	Filing Status
Personal Income Tax	12/31/2016	
Personal Income Tax	12/31/2017	
Personal Income Tax	12/31/2018	

PLEASE TAKE FURTHER NOTICE that Christopher C. Harding, as he is Commissioner of Revenue for the Commonwealth of Massachusetts, by and through his undersigned agent, hereby makes demand upon the Debtor to file forthwith the above-identified tax returns.

**CHRISTOPHER C. HARDING
COMMISSIONER
MASSACHUSETTS DEPARTMENT OF REVENUE**

By his duly authorized agent,

/s/ Jimmy Wong
MASSACHUSETTS DEPARTMENT OF REVENUE
BANKRUPTCY UNIT - COLLECTIONS BUREAU
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BOSTON, MA 02114-9564
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In re: JOHN R DALFERRO

**Chapter 13
Case Number: 19-13581 MSH**

CERTIFICATE OF SERVICE

I, Jimmy Wong, hereby certify that I have caused the attached Commissioner of the Massachusetts Department of Revenue's Notice of Unfiled Prepetition Tax Returns and Request For The Same Pursuant To 11 U.S.C. Section 1308, to be served by first class mail, postage prepaid, upon parties or persons appearing on the accompanying SERVICE LIST attached hereto who were not listed as being served electronically upon.

**KATHLEEN L. KANE
45 PEARL AVE
WINTHROP, MA 02152-0000**

**Chapter 13 Trustee
PO BOX 8250
BOSTON, MA 02114**

/s/ Jimmy Wong

**MASSACHUSETTS DEPARTMENT OF REVENUE
10/31/2019**